

Section 4. Document Locator Number

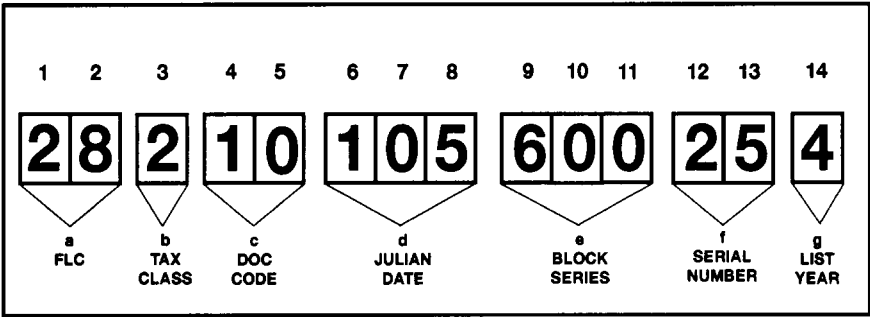
1 DLN Composition

- (1) The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing and is assigned by the Service Center computer at the time of the original input.
- (2) The DLN is used to control, identify, and locate documents processed in the ADP system.
- (3) The DLN should not be confused with the tax account number the tax account consists of nine digits, for example:

Social Security Number XXX-XX-XXXX (IMF, IRAF)
Employer Identification Number XX-XXXXXXX (BMF, EPMF)

Note: A temporary SSN is sometimes assigned by the Service Center. The first three digits (900-999) indicate the number is temporary. The 4th and 5th digits are the code of the Service Center assigning the number. The last four digits are numbers assigned consecutively beginning with 0001. The printed format is TXXXXXXXX* (The "T" Indicates a temporary SSN, and the asterisk (*) indicates the number is invalid.)

- (4) Returns and documents are blocked and filed by DLN.
- (5) The format for a DLN is as follows:



- (a) The first two digits of DLN the File Location Code (Service Center or District Office). The Service Center codes are used in the DLN except in IDRS and other district-initiated transaction DLN's, where the District Office codes are used. During heavy filing periods, D.O. Codes will be also used as the Filing Location Code to handle overflow conditions but will not correspond to the actual filing location.
- (b) The third digit is the tax class. This identifies the type of tax each transaction involves.

- 0 Employee Plans Master file (EPMF)
- 1 Withholding and Social Security
- 2 Individual Income Tax, Fiduciary Income Tax, Partnership return
- 3 Corporate Income Tax, 990C, 990T, 8038 Series, 8609, 8610
- 4 Excise Tax
- 5 Information Return Processing (IRP), Estate and Gift Tax
- 6 NMF
- 7 CT-1
- 8 FUTA
- 9 Mixed - Segregation by tax class not required.

- (c) The fourth and fifth digits are the document codes. These are shown in this book in Section 2 by form number. Certain document codes can be applicable to more than one type form or tax. The most frequently encountered are:

- 17 Subsequent payment input by Service Center
- 18 Subsequent payment input by District Office
- 47 Examination Adjustment
- 51 Prompt/Manual/Quick Assessment
- 52 Account Transfer In
- 54 DP Adjustment
- 63 Entity changes
- 77 Form 3177

- (d) The sixth, seventh and eighth digits represent the control (Julian) date. This date could be the deposit date of remittance received with a return or payment documents. A Sunday date when numbering NR returns that week, a transfer date-transfer of credits, or the current date when not otherwise specified. The control date for IDRS and Remittance Processing System (RPS) input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.

Note: When the blocking series for ELF returns has been depleted, the Julian Date may be incremented by 400 (400-766).

- (e) The ninth, tenth and eleventh digits represents the block number. Complete information can be found in IRM38(43)0 for Remittance Documents and IRM3(10)(72)0 for Non-remittance Documents for blocking series. See section 4.10 for Returns Processing Adjustment Blocking Series.
 - (f) The twelfth and thirteenth digits are the serial numbers. The maximum number of records within a block is 100 and they are serially numbered from 00 thru 99.
 - (g) The fourteenth digit is the last year digit of the year the DLN was assigned. This digit is computer generated.
- (6) The original DLN of the return is associated with Transaction Code 150. If there has been a Data Processing or Examination Adjustment which created a refile DLN, a letter X following the DLN will denote that the return is now filed under the refile DLN.

2 ***Service Center and District Location Codes (3(27)(68)0)***

File Location Codes are the first and second digits of the DLN. For Region Codes, see Section 11.

	Service Center/District Office	Service Center Code and Abbreviation
04	New England	08 ANSC
06	Connecticut-Rhode Island	08 ANSC
07	Atlanta Service Center	07 ATSC
08	Andover Service Center	08 ANSC
09	Kansas City Service Center	09 KCSC
11	Brooklyn, NY	19 BSC
13	Manhattan, NY	19 BSC
16	Upstate New York	08 ANSC
17	Cincinnati Service Center	17 CSC
18	Austin Service Center	18 AUSC
19	Brookhaven Service Center	19 BSC
22	New Jersey	19 BSC
23	Pennsylvania	28 PSC
28	Philadelphia Service Center	28 PSC
29	Ogden Service Center	29 OSC
31	Ohio	17 CSC
33	Southern California	89 FSC
35	Indiana	17 CSC
36	Illinois	09 KCSC
38	Michigan	17 CSC
39	Midwest	09 KCSC
41	North Central	09 KCSC
43	Kansas-Missouri	09 KCSC
49	Memphis Service Center	49 MSC
52	Delaware-Maryland	28PSC
54	Virginia-West Virginia	28 PSC
56	North-South Carolina	49 MSC
58	Georgia	07 ATSC
59	North Florida	07 ATSC
62	Kentucky-Tennessee	49 MSC
65	South Florida	07 ATSC
66	Puerto Rico	28 PSC
72	Gulf Coast	49 MSC
73	Arkansas-Oklahoma	18 AUSC
74	South Texas	18 AUSC

	Service Center/District Office	Service Center Code and Abbreviation
75	North Texas	18 AUSC
76	Houston	18 AUSC
77	Central California	89 FSC
84	Rocky Mountain	29 OSC
86	Southwest	29 OSC
89	Fresno Service Center	89 FSC
90	Detroit Computing Center	90 DCC
91	Pacific-Northwest	29 OSC
94	Northern California	89 FSC
95	Los Angeles, CA	89 FSC
98	A/C International	28 PSC

Restricted use of District Office Codes for Electronic Filing. Service Centers should not use Electronic Filing Location Codes for numbering paper returns.

ANSC	14 (BMF) (beginning in 1991, Form 1065 Paper Parent Option only) 16 (beginning in 1989, IMF and BMF Doc codes 19 and 35) 41 (in 1986, 1987, 1988 only) (BMF)
ATSC	65 (IMF)
AUSC	76 & 75 (IMF)
BSC	22 (IMF)
CSC	38 & 35 (IMF)
FSC	99 (IMF)
KCSC	43 (IMF)
MSC	72 & 64 (IMF)
OSC	93 (IMF)
PSC	52 (BMF) (beginning in 1990, Form 1041 only)* 52 (IMF) (beginning in 1992, Form 9282 only)* 66 (BMF) (beginning in 1991, Form 1041 Puerto Rico)* 98 (BMF) (beginning in 1991, Form 1041 Other Foreign)*
TCC	72 & 64(BMF) Telefile Worksheet

*Doc code 36 Magnetic Media Only

3 *Individual Master File (IMF) Electronically Filed Returns General*

- (1) Currently, IMF electronic returns are filed in five service centers. Electronic returns can be identified by the unique Document Locator Number (DLN) assigned to each service cen-

ter as follows (the number in parentheses will be used when the maximum is reached for that processing day):

Andover Service Center	16(14)
Austin Service Center	76(75)
Cincinnati Service Center	55(35)
Memphis Service Center	72(64)
Ogden Service Center	93(92)
Returns Filed with F2555	98 (International)

For example, DLN **552**11-110-036XX-4 would indicate an electronic return was filed at the Cincinnati Service Center. Document Code 21 will be used before going to the second FLC for the Form 1040. Blocking Series for document Code 21 has been expanded to 000 through 999, document code 11 has been expanded to 000 through 919 and 930 through 999. Only Telefile will continue to inflate the Julian Day by 400 when the maximum is reached. A second FLC has been added for Telefile returns: CSC - 35; MSC - 64; OSC - 92.

- (2) When an electronic return is printed, it is the original return unless it is stamped photocopy.
- (3) An electronic return can be displayed in two different formats using two different prints. The graphic print is in the official 1040 format. The GEL print displays all the data contained on the electronic return, but is not in the official Form 1040 format. Both types of original returns are charged out to the requester and will remain so until it is renumbered or refiled. **DO NOT DESTROY ORIGINAL ELECTRONIC RETURNS.** NOTE: A photocopy of the return is not charged out.
- (4) IMF electronic return prints can be identified by the words "ELECTRONIC RETURN-DO NOT PROCESS" in the bottom margin of a graphics print and in the top margin of a GEL print. If a correction was made to the return, the word "shadow" will appear at the top right corner of the printed return.

Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing

- (1) Form 8453 is the signature document for an electronically filed return. It also serves as a transmittal for required documents that cannot be filed electronically, i.e., Forms W-2, 1099R, 2848, etc. A Form 8453 must be received for every return filed electronically. If the service center does not have a signed Form 8453, the return is not considered filed and the taxpayer could face a failure to file penalty.
- (2) Form 8453/8453-OL and the electronic return will not have the same DLN.
- (3) Forms 8453/8453-OL are processed using a Form 8453 DLN. The two digit File Location Code (FLC) will be the same as that for the Service Center paper documents. The tax class will be "2" and the document code will be "59".
- (4) Forms 8453/8453-OL can be identified as follows:

Tax Class / DOC Code	Blocking Series	Processing Center	Form
259	000-949	ANSC, AUSC MSC, OSC	CSC, 1040

Form 8453-OL, U.S. Individual Income Tax Declaration for On-Line Filing

- (1) Form 8453-OL is the signature document for an electronically filed return through the On-Line Filing Program, and also serves as a transmittal for the non-electronic attachments. The Form 8453-OL authorizes direct deposits of refunds and identifies what information the Service is permitted to disclose to the on-line filing company. A Form 8453-OL must be received for every electronic return filed on-line. If the service center does not have a signed Form 8453-OL, the return is not considered filed and the taxpayer can face a failure to file penalty.
- (2) The taxpayer will use tax preparation software bought off-the-shelf to create an electronic income tax return using a personal computer with a modem. On-Line returns will be transmitted to IRS through the on-line filing company. The on-line filing company will transmit all on-line returns from taxpayers to the appropriate service center within 24 hours; retrieve the taxpayer acknowledgment and provide the acceptance and rejection notification to the taxpayer. On-Line filing companies will translate IRS reject codes into language easy for taxpayers to understand and provide assistance in the correction process as a service to their clients.
 - A signature Form 8453-OL with appropriate W-2s and supporting documents will be required from each taxpayer. The taxpayer is instructed to send the signature form and attachments directly to the appropriate service center where the electronic return was accepted.

Requesting Electronically Filed IMF Returns and Forms 8453/8453-OL

- (1) Electronically filed returns can be requested by using IDRS Command Codes (CCs) ELFRQ or ESTAB.
- (2) CC ELFRQ can be accessed only by the Service Center that processed the electronic return and the Form 8453, or by Service Centers that are linked with an IDRS line to the Service Center that processed them.
- (3) The Electronic Filing Unit is required to fill print requests in the same priority order that is outlined in Files IRM 35 (61) 1.3 (4) and Electronic Filing IRM 3 (42) 37.2 (4) as follows:
 - (a) Special expedite requests (Appeals, court cases, PRP, congressional, etc.)
 - (b) Statistics of Income (SOI)
 - (c) Examination cases that are "L" coded
 - (d) Error resolution (ERS) rejects
 - (e) Unpostables
 - (f) Criminal Investigation
 - (g) Output review
 - (h) Examination requests on Form 5546
 - (i) Internal notices (CP-36, CP-55)
 - (j) All other requests (oldest date first)

- (4) Some requesters may not require the original electronic return but need a photocopy instead. If this is the case, annotate the Remarks area of the request "photocopy requested".
- (5) When a request for both the electronic return and the Form 8453 is received in the Electronic Filing Unit, the requester will not automatically receive Form 8453. The return will be sent from the EFU and Form 8453 will be sent from Files after it's been pulled.
- (6) If Form 8453 is required, it can be requested by:
 - (a) Entering IDRS CC ELFRQ with Action Code 2, or
 - (b) Notating "Please pull 8453" in the remarks section of IDRS CC ESTAB.

Refiling Electronic Returns

- (1) When the requester no longer needs the original electronic return (a hardcopy print is an original return unless stamped "PHOTOCOPY") it will be returned to the Electronic Filing Unit. NOTE: Photocopies of electronic returns/GEL prints should not be returned to EFU. They can be destroyed.
- (2) When the original return is sent back to the Electronic Filing Unit, they will:
 - (a) Refile the return on the LAN system.
 - (b) Separate the hardcopy return from the Form 8453 and/or other attachments.
 - (c) Route Form 8453 to the Files Unit.
 - (d) Dispose of the hardcopy Form 1040 as classified waste.
- (3) If an adjustment is made to the original return and the requester has used the return as a source document, it will have a renumbered DLN. A renumbered DLN can be identified by a Document Code 47 or 54 and one of the following blocking series:

000-049	700-799
180-198	800-809
290-309	900-909
500-519	920
540-589	930-939
600-619	950-999
630-698	

- (4) If information on the original return is needed in the future, request the controlling DLN found on IDRS.
- (5) When an adjustment is made to an electronic return without the original document, and the IRM instructs the adjustment document to be associated with the return, the tax examiner will use the appropriate refile blocking series. A CP-55 will be generated and forwarded to the EFU.

4 **1040 On-Line Filing Program**

Filing from home using a personal computer is a way for taxpayers to prepare and send their tax return to the IRS. Anyone who has a computer, modem and approved IRS tax preparation software available a local computer retailers or through various on-line filing companies' Internet websites may transmit their tax return to the IRS via an on-line filing company (On-Line service provider or transmitter). There is no charge made by the IRS. However, on-line filing companies (on-line service providers or transmitters) offering this service to taxpayers may charge a small fee for transmission. Taxpayers are required to send the signature document Form 8453-OL, "U.S. Individual Income Tax Declaration for On-Line Filing" with a copy of Form 8453-OL, "U.S. Individual Income Tax Declaration for On-Line Filing" with a copy of Form(s) W-2 and any other required statement or schedules to the IRS service center where the return was accepted. In order to prevent potential fraud from the home filer in the 1040 On-Line Filing Program, Department of Treasury requires that an on-line company must not allow no more than five returns be filed from a home computer or e-mail address. As stated in the 1040 Revenue Procedure (98-51), it requires software developers to ensure that no more than five accepted returns are sent to the IRS.

The program features include: Accepts all of the individual returns and schedules that are available under *e-filing*; Provides IRS acknowledgment; more accurate return processing; uses commercial, state-of-the-art user-friendly software; provides direct deposit of refunds, allows early return filing with tax payment due by April 15th; and accommodates state participation in 1040 On-Line Filing Program.

The Service is conducting various pilot programs which eliminate the requirement to file Form(s) 8453-OL and W-2 with the electronic return. The Service will provide eligible taxpayers special instructions on filing a valid electronic return without Form 8453-OL and other paper documents. Taxpayers who are not participants in these pilots must continue to comply with the Form 8453-OL requirements.

E-filing will now include a feature to enable electronic filers to authorize debit to their checking or savings account. Filers will also be able to elect to file early and to set a later date when a debit is automatically initiated for the balance due. The "Form Payment" record is a true document, as it has no paper for equivalent.

Form 8633 procedures for On-Line Filing (OLF) Applicants:

- (1) Any on-line filing company that is interested in participating in the 1040 On-Line Filing program needs to check the box titled "ON-LINE-FILING."
- (2) If the company has not participated in the 1040 On-Line Filing Program previously, the form will be marked as a new application, since they are requesting a new OLF EFIN, so they can participate in the OLF Program. If the OLF company previously participated in the On-Line Filing Program, and if there have been changes made since their last application was filed, the form will be marked as a revised application. The companies will complete the Form 8633 and mail the completed form and supporting documentation to the Andover Service Center (ANSC).
- (3) If the applicant is planning to file on-line returns with more than one service center, a Form 8633 with the on-line filing box checked must be submitted for each service center. ANSC will follow normal Form 8633 review procedures (e.g., checking for signatures, completeness) . Each application will be entered on the applicable service center database for which the filer has indicated on their application that they will transmit to using the unique zip code for the business location. Each service database will be uploaded with the newly assigned unique OLF EFINs.

- (4) Effective for 1999 filing season, OLF companies (new and current) will receive a "unique" EFIN for OLF. A unique electronic filer identification number will be generated that begins with the following location codes: "10" ANSC, "21" AUSC, "32" CSC, "44" OSC and "53" TCC. The applicants data (ADB) will generate EFINs that begin with the location codes identified when the associated ZIP code for the applicable service center is input to the zip code field of the business address. The zip code table will be updated with the following zip codes - ANSC (00010), AUSC (00021), CSC (00032), OSC (00044), and TCC (00053).
- (5) A record of the OLF EFINs assigned will be maintained at each service center. Each service center should block their EFINs on their Form 8453 Problem Resolution System (EPRS), so that letters are not generated to the OLF companies but rather to taxpayers.

5 **EFTPS**

The Electronic Federal Tax Payment System (EFTPS) is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes. EFTPS will replace the prototype TAXLINK system which is used by many taxpayers to pay Federal Tax Deposits. Initially only technicians in the EFTPS Unit at MSC/TCC will have the capability of performing on-line research for an EFTPS payment. As a result, a research form has been developed for usage by all IRS sites to request EFTPS payment information. The form should be filled in and faxed to MSC/TCC at the number listed in the instructions. A MSC/TCC technician will perform the research and fax the information back. A telephone call is also recommended when time is a factor. The NSC/TCC telephone number is also listed in the instructions.

Instructions for Completion of Request for Research

- (1) SC/Branch Number/Name - Fill-in the first five digits of your employee identification number and your name.
- (2) Stop Number/Phone Number - Fill-in your stop number and telephone number
- (3) Date Requested - Fill-in the date you are requesting the information
- (4) For the following elements, fill-in all available taxpayer identifying data:

EFT Number
 EFT Amount
 Payment Date
 DLN 71 (1996) or 72 (1997)
 TIN (EIN or SSN)
 Name Control
 Tax Period
 Reference Number (number the financial agent provides to the taxpayer)
 Origination Date

Note: If the EFT number and reference number are unknown, the TIN, Payment Date AND Amount must be shown.

- (5) Additional Information or Comments - The EFTPS accounting technician will make comments, if necessary, and check the appropriate box. The Date and Initials will be filled in by the EFTPS accounting technician who performed the research.

- (6) The completed research form may be sent via FAX to the EFTPS Accounting Technical Unit at (901)546-2990. Please provide as much of the requested information as possible to the unit when making a telephone call.

EFTPS DLN

Masterfile Processing of an EFTPS transaction is exactly the same as the current payment process. To aid in research, the DLN will contain unique identifying elements. The DLN is a pseudo number that is assigned by the financial agent and is configured as follows:

- (a) The first two digits consist of the Filing Location Code (Service Center or District). TCC Code 71 will be assigned to process and identify an Electronic Funds Transfer in the EFTPS system. Note: Effective January, 1997, the File Location Code will be 72.
- (b) The third digit is the Tax Class. This identifies the type of tax each transaction involves.
 - 0 = IRAF
 - 1 = Withholding and Social Security
 - 2 = Individual Income Tax
 - 3 = Corporate Income Tax
 - 4 = Excise Tax
 - 5 = Estate and Gift Tax
 - 7 = CT-1
 - 8 = FUTA
- (c) The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
- (d) The 6th, 7th and 8th digits are the Julian Date.
- (e) The 9th, 10th and 11th are the Block Numbers. The Block Numbers identify groups of up to 1000 similar transactions. EFTPS will use 000-999 blocking series. The block numbers are randomly assigned and non-unique.
- (f) The 12th and 13th digits represent the Serial Number. The maximum number of records within a block is 100, and they are usually numbered from 00-99.
- (g) The 14th digit is the last digit of the year the DLN is assigned.

Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit EFT number by the Financial Agent. The EFT number is used as the unique identifier to indicate that an electronic payment has been made. The EFT number is configured as follows:

- (a) The first digit is the Financial Agent Identifying Indicator (1 = First Chicago, 2 = Nations Bank).
- (b) The second digit identifies the Payment Method as follows: (1 = ACH Credit, 2 = ACH Debit, 3 = Fedwire, 4 = ETA/Fedline, 5 = DDIA, 6 = Credit Card, 7 = Debit Card).
- (c) The third digit identifies the Combined Payment Indicator as follows:
 - 1 = First record of split taxpayer payment.

- 2 = Split payment (not 1st or last)
- 3 = Last of split payment from taxpayer
- 4 = Multiple payment (2 or more ACH transactions combined into 1 record)
- 7 = First record of combined bulk filer payment
- 8 = Combined bulk filer payment (not 1st or last)
- 9 = Last record of combined bulk filer payment
- 0 = All other payments

- (d) The fourth, fifth, sixth and seventh digits represents the Julian Date. It is composed of the last digit of the year plus 001-366. If an overflow condition exists, 401-766 may be used.
- (e) The eighth through fifteenth digits represents the Serial Number which is a sequentially assigned unique number.
- (f) Two additional leading digits to denote the Service Center Code of processing (49 for Memphis) are assigned by TEP to make an EFT number of 17 positions for Master File and IDRS research.

6 **Master File and Non Master File Tax Account Codes**

Master File Tax Account Codes (MFT Codes) are required in each transaction to identify the specific module to which a transaction is to be posted. They are listed below with their corresponding tax class and document code.

MFT		Tax Class	Doc. Codes
00	Entity Section	2, 9	Various
BMF	Form	Tax Class	Doc. Code
01	941PR, 941SS FICA	1	41
01	941	1	41
02	1120	3	Various
03	720	4	20
04	942	1	42
05	1041	2	44,36
05	1041ES	2	17,19
05	1041-K1	5	66
06	1065	2	65
06	1065-K1	5	65
07	1066	3	60
08	8804,8805	1,6	29,46
09	CT-1	7	11
10	940,940PR	8	40
10	940-EZ	8	38,39(mag tape)
11	943,943PR	1	43
12	1042	1	25,66

13	8278	3	54
14	1099	9	
15	8752	2	23
16	945	1	97,37,44
33	990C	3	92
34	990T	3	93
36	1041A	4	81
37	5227	4	83
44	990PF	4	91
46	8038,8038-G, 8038-GC,8038-T and 8328	3	61,62,72,74,75
48	3809	All	48,58
50	4720	4	71
51	709	5	09
51	709A	5	08
52	706	5	06
57	5227	4	83
58	3809	All	48,58
60	2290	4	95
60	2290A	4	96
63	11C	4	03
64	730/730C	4	13
67	990,990EZ	4	90
68	3520	3	83
77	706GS(T)	5	29
78	706GS(D)	5	59
88	W-3/W-3G	1	Various
EPMF	Form	Tax Class	Doc. Code
74	5300,5301,5303,5307,5310	0	53, 01, 03
75	4461,4461A,5310A	06	61,62,72,73,06,60
EPMF	Form	Tax Class	Doc. Code
74	5309, 5330, 5500, 5500C, 5500EZ and 5500R	0	Various
IRAF	Form	Tax Class	Doc. Code
29	5329	0	Various
IMF	Form	Tax Class	Doc. Code
30	1040, 1040A, 1040NR, 1040SS, 2 1040PR, 1040ES, 1040EZ,1040T	2	Various
	8453	2	59

55	8278	2	54
56	1099	2	
NMF	Form	Tax Class	Doc. Code
03	6009	6	68
07	1066	6	60
08	8813,8804,8805	6	29
12	1042	3	48
14	8613	6	22
17	941	6	41
17	2749	6	41
18	942	6	42
19	943	6	43
20	1040, 5734	6	10, 55, 56
21	1041	6	44, 46
22	1041PR	6	33
23	1120-DISC	6	69
24	957	6	
25	958	6	
26	959	6	
28	CVPN	6	
29	5329	6	
31	1120S	6	16, 17
32	1120	6	20
33	990C	6	92
34	990T	6	93
35	1065	6	65, 66, 67
36	1041	6	
36	1041A	6	81
37	5227	6	83
38	2438	6	86
44	990PF	6	91
45	720	6	30
46	5734	6	55
50	4720	6	71
52	706QDT,706A	6	85
52	706B	6	85
52	706NA	6	05
53	706A	6	53
53	706NA	6	53

53	706	6	06
54	709	6	09
56	990BL	6	88
57	6069	6	89
NMF	Form	Tax Class	Doc. Code
59	5734	6	55
66	4720	6	77
67	990	6	90
69	8697	6	23
70	5811	6	47
71	CT-1	6	01
72	CT-2	6	02
74	5500C	6	37,38
	5500		
76	5330	6	35
77	706GS(T)	6	29
78	706GS(D)	6	59
80	940	6	40
81	926	6	32
89	8612	6	21
93	2290	6	95
94	11	6	11
96	11C	6	03
97	730	6	13

7 *Reduce Unnecessary Filers (RUF) Program DLN*

The Reduce Unnecessary Filers (RUF) program has been assigned two unique DLNs and two Master File filing requirements (MFR):

- 1. Pension withholding RUF only filers assigned DLN is 28263999000967 and MFR 17
- 2. Regular RUF filers assigned DLN is 28263998000967 and MFR 16.

These DLNs are unique to the RUF program.

8 *Master File Endorsement Data*

Forms 1040 received in the Service Centers with remittances that fully pay the tax liability are not processed until the refund returns are processed. If it is necessary to request a fully paid Form 1040 prior to completion of processing, check endorsement data found on the back of the check should be entered on Form 2275. The endorsement data, such as the deposit date, tax class code, document

code, sequence number, and machine number, along with the amount of the check should be entered in block 9 of Form 2275 (Rev. 4-72), or on Form 4251 (Return Chargeout-IDRS). Sometimes the endorsement is quite difficult to read from the back of the check. However, it is the only way full paid returns can be secured prior to the processing completion date.

This endorsement data is also used to locate missing payments for payment tracing cases.

Note: District Deposit Sequence Number is encoded on the front of the check.

9 *IDRS Sequence Number*

As payments are posted directly and correctly to the IDRS system with command code PAYMT, a 13-digit remittance sequence number is generated. The sequence number is stamped on the front of the remittance relating to the posted payment and posting vouchers.

The sequence number is established as follows:

- (a) Julian date—3 digits—from input date
- (b) District Office—2 digits—generated from IDRS terminal
- (c) Area Office—2 digits—generated from terminal
- (d) Terminal Number—2 digits—generated from terminal
- (e) Operator Number—1 digit—last digit of employees number generated from entry code
- (f) Sequence number—3 digits—existing sequence number

The transaction DLN can be determined from this sequence number.

10 *Remittance Processing System (RPS)*

A Remittance Processing System (RPS) has been implemented in all Service Centers for processing remittances with returns, subsequent payments, estimated payments, and extensions.

The remittances processed are limited to IMF, BMF and IRAF. Remittances excluded from RPS are ALL split and multiples for all master files and NMF, Unidentified Remittance File, foreign, case and non-revenue receipts.

A Remittance Processing Device (RPD) prints in MICR numerals, the transaction amount entered by the RPD operator on the face of the remittance, stamps the U.S. Treasury endorsement on the reverse of the remittance, and prints an "Audit trail" close to the bottom edge on the reverse of the remittance. The audit trail includes the full DLN, current date, tax period, and transaction code.

Sample Remittance with RPS Audit Trail

Name of Depositor Address		Check No. <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">70-282 711</div> American Banking Assoc. Transit Instructions	
Payee _____		\$ _____ Dollars	
Name of Bank Address			
⑈ 071102827 ⑈	189 392 8⑈	1950	⑈ 0000789456 ⑈
MICR Format ABA Transit	MICR Format T/P Account No.	MICR Format T/P Check No.	MICR Format Encoded Money Amount

FRB
SAN ANTONIO, TX
20-09-1800
DIR IRS CTR
AUSTIN, TX
▶ 114000721 ◀

00XV182172724020186703052
① ② ③ ④ ⑤

17076348612092888
⑥ ⑦ ⑧

- 1 Four Digits – Alpha Check Digits or Name Control
- 2 Fourteen Digits – Document Locator Number
- 3 Three Digits – Transaction Code
- 4 Two Digits – Master File Tax Code
- 5 First Two Digits of TIN
- 6 Last Seven Digits of TIN
- 7 Four Digit Tax Period
- 8 Six Digit Transaction Date

11 **Residual Remittance Processing System (RRPS)**

A new Residual Remittance processing System (RRPS) will be in place at six Service Centers for the FY 1998 processing year. The Service Centers that will be processing during the 1999 peak will be Austin (AUSC), Kansas City (KCSC), Memphis (MSC), Ogden (OSC), Andover (ANSC) and Brookhaven (BSC). The RRPS system is Y2K compliant, using Micron OE/KV terminals equipped with NT Windows software. The system will process paper vouchers and electronic vouchers and the remittances accompanying the vouchers. The vouchers and remittances will be processed on a NDP 500 transport system from Unisys. The new system will process IMF, BMF, IRAF, NMF, multiples, splits, and user fees transactions.

The NDP500 transport system requires two passes to complete processing each batch of work. The paper vouchers and remittances will be processed on the transport i Pass 1, an RPSIS Number will

be printed on the back upper left corner on the voucher and the remittance. The RPSID Number contains the batch number, sequence number and the date processed. All correction data is sent to an image correction operator who makes the necessary changes for the transaction to be perfected and ready for balancing the batch. The remittances only, (checks, money orders, etc.) are then processed through Pass 2 on the NDP transport system. In Pass 2 the remittance amount is encoded at the bottom right front of the remittance, the IRS audit trail is printed on the back of the remittance to the right of the RPSID Number. The audit trail consist of up to 56 numeric/alpha and special characters. The audit trail contains the following fields:

4 digits	Alpha - Name Control or Check Digits
14 digits	Numeric - DLN
3 digits	Numeric - Transaction Code
2 digits	Numeric - MFT Code
9 digits	Numeric - TIN
6 digits	Numeric - Tax Period
1 digits	Alpha - Split/Multiple Remittance Indicator (S/M)
8 digits	Numeric - Transaction Date (TD)
9 digits	Numeric/Special Characters Accounting supplied information

The system also stamps the U.S. Treasury endorsement on the back side of the remittance. The endorsement stamp contains the following information:

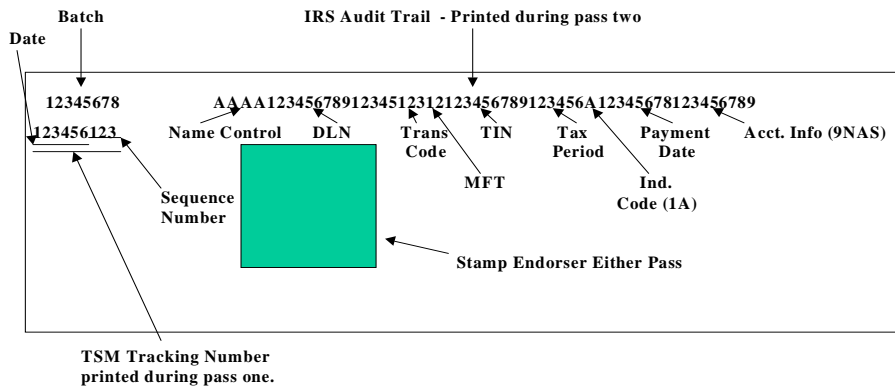
Name of Financial Institution; City and State Location of Bank; IRS Service Center Account Identification Number; DIR, IRS Center; City and State Location of Service Center; For Credit to the U.S. Treasury; Financial Institution American Banking Association Number (ABA)

The RRPS is an imaging system which archives the front of the vouchers and the front and back of the remittances (i.e.; checks, money orders, etc.). Using an image display terminal(s) you can access the archive system to view or print a copy of an electronic or paper voucher, or a remittance. the image of the voucher and remittance can be accessed by using the taxpayer's Name, SSN, DLN or RPSID Number, to bring the image up on the display terminal(s).

302014134-2002105-109190-0001-EC Index Form

RRPS ELECTRONIC PAYMENT VOUCHER		RPSID: 109190	SEQI 0001
Deposit Date: 2002105 DLN: 18220-105-000-00-2 TIN: NNN-NN-NNNN			
CD: HN NC: 0000 TAX PERIOD: 020203 TRANSACTION DATE: 04152002 MFT: 30			
PRIMARY CODE: 430		AMT: 140.01	
SECONDARY CODE:		AMT2: 0.00	
TERTIARY CODE:		AMT3: 0.00	
DPC:	RESP:	FLC: 18 LC: 18	TTYE: 0 S/M/CODE:
FUND ACCT: 000000000		UFAMT: 0.00	
MICR AUX: 0000000000000000		Official Use Only	
MICR RTN: 064000101			
MICRACCT: 0000000006360339			
MICRTRAN: 001359			

Endorsement and Audit Trail
BACK of REMITTANCE



Codes: (A) = Alpha Characters (N) = Numeric (S) = Special Character = .(period)

12 Color Code for DLN

DLN list year can be determined by the color of the DLN as follows:

Color	DLN List Year	Example
Green	0 or 5	1990 or 1995

Color	DLN List Year	Example
Purple	1 or 6	1991 or 1996
Red	2 or 7	1992 or 1997
Black	3 or 8	1993 or 1998
Blue	4 or 9	1989 or 1999

Note: The DLN color code is still in effect in those areas using the 13 digit numbering machine. In the areas using the new 14 digit numbering machine, the DLN color will always be black

13 *Returns Processing Adjustment Blocking Series*

Service center processing of taxpayer accounts for adjustment purposes must use the following blocking series to indicate the nature of the adjustment. The return must be associated with the subsequently generated IDRS transaction record unless the blocking series is specified as non-refile DLN. A complete list of blocking series, including other than adjustments, can be found in IRM 3.10.72 and 3(27)(68)

IMF	Description
000-049	Adjustments with original return unless specified otherwise below.
050-070	Tax, Penalty, interest, or freeze release without original return.
100-129	Reserved.
150-179	Tax, Penalty, interest, or freeze release without original return.
180-198	Tax, penalty, interest, or freeze release without original return. CP 55 generated. Not valid for MFTs 29 and 55.
199	Expired balance write-offs (TC 534/535) Non-refile DLN.
200-289	Forms 1040X processed by Document Perfection.
290-299	FORM 1040X Disaster Claims
300-309	Barred assessment. CP 55 generated. Valid for MFT 30 and 29.
310	Reserved
320-349	DATC, Non-refile DLN's Only
400-439	Excise Tax Fuel Claims with Form 843. Preassessment Refund only.
440-449	Disallowed claims with no filing requirements. Not valid for MFTs 29 and 55.
480-489	Form 6249 claim with Form 843. Non-refile DLN. Preassessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Preassessment refund only.
500-519	URP (Timely, full paid) Adjustments (CP-2000)
520-539	Adjustments to Civil Penalty Modules. CP 55 generated for TC 290 blocked 530-539 (except if the prior DLN is 59X)
540-549	SFR Assessments (1st Notice)
550-589	URP (Other than timely, full paid) adjustments (CP-2000)
590-599	W-4 Civil Penalty Adjustments
600-619	URP (Timely, full paid) adjustments (Statutory Notices)
630-639	Reserved
640-649	SFR Assessments (Statutory Notice) 90-Day Letter issued
650-679	URP (Other than timely) adjustments (Statutory Notice)
680-698	Sick Pay claims-Public Law 95-30.
700-739	Substantiated Math Error Protest with a TC 576 on the module.
740-769	Unsubstantiated Math Error Protest.
770-779	Adjustment to set math error deferred action on a module.
780-789	Adjustment without original return to set math error deferred action on module (CP 55 generated)
790-799	Technical Unit Adjustments
800-809	Offer in Compromise
900-909	Carryback Adjustments without original return (CP 55 generated).
910-919	Carryback adjustments below tolerance without original return—no CP 55 generated.
920-929	Carryback Adjustment with original return. (CP 55 not generated).
930-939	Reserved

IMF	Description
950-959	Carryback claim reassessments processed with TC 298 for statute imminent years.
960-969	Penalty appeals indicator set. CP 55 generated. Refile DLN. Does not generate CP55 on a civil penalty module if prior control DLN is 59X.
970-979	Penalty appeals indicator released. Refile DLN.
980-989	Complete claim disallowance without original return (generates CP 55). Does not generate CP55 on a civil penalty module if prior control DLN is 59X.
990-999	Complete claim disallowance with original return (does not generate CP 55).
IRA	Description
000-099	All adjustments except those specified below. Non-refile DLN.
500-599	Adjustments created by the Revenue Act of 1978 and Public Law 95-458. Non-refile DLN.
700-769	Mathematical/Clerical Errors.
800-899	Offers in Compromise.
960-969	Penalty Appeals Indicator Set. Refile DLN.
970-979	Penalty Appeals Indicator Released. Refile DLN.
BMF	Description
000-049	Adjustments with the original return attached, except those with math/clerical error adjustments, SC Technical adjustments, Offers in Compromise. Not valid for Forms 11C, 706, 709, 730.
050-059	Same as above, except for Forms 2290 and 4638* only.
060-069	Same as above, except for Forms 706 and 709 only.
070-079	Forms 11 and 11B
080-089	Same as above, except for Form 11-C only.
090-099	Same as above, except for Form 730 only.
100-129	Non-tax adjustments without the original return. Non-refile DLN.
130-139	FTD penalty adjustment with CP 194 or CP 207. Refile DLN.
140-149	FTD penalty CP 207 or CP 194 per processing 3(15)(107)0. Non-refile DLN.
150-179	Tax adjustments without the original return, including penalty, interest and/or freeze release adjustments. Non-refile DLN. When using this blocking series, no unpostable checks are made for prior examination or math/clerical error because the original return has not been secured. Exercise caution when adjusting accounts using this blocking series.
180-198	Tax, penalty, interest, or freeze release without original return. CP 155 generated. Valid for all MFTs except 06, 13, 36 and 67.
199	Expired balance write-offs. (TC 534/535). Non-refile DLN.
200-289	Forms 1120X processed in Returns Analysis.
290-299	Forms 1120X processed by Document Perfection.
300-309	Barred assessment. CP 155 generated.
390-398	U.S./U.K. Tax Treaty claims

BMF	Description
399	Ottiger Bill, P.L. 94-563
400-439	Excise Tax Fuel Claims
400-439	Forms 940/942 to report FICA and FUTA Taxes filed with Schedule H received with Form 1041.
440-449	Disallowed claims with no filing requirements.
450-479	Reserved
480-489	WPT, From 6249 Claim with Form 843. Preassessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Preassessment refund only.
500-509	Non-zero Certification, FUTA. Non-refile DLN.
510-519	Zero FUTA Certification, FUTA. Non-refile DLN.
520-529	Civil Penalty—No CP 155 generated—refile DLN.
530-539	Civil Penalty—CP 155 generated—refile DLN.
540-549	IRP/SFR assessments.
550-559	CAWR related adjustments (See IRM 30(153)0—CAWR Reconciliation). Non-refile DLN.
600-619	Overstated Deposit Claimed. Non-refile DLN after cycle 8335.
620-629	Category B, Examination Criteria. Refile DLN.
630-639	Category B, Examination Criteria. Non-refile DLN.
650-659	Category B—Examination criteria
660-669	Category B—Examination criteria
670-679	Category B—Examination criteria
680-689	Category B—Examination criteria
690-699	Category B—Examination criteria
700-739	Substantiated Math Error with TC 420 in the module. Refile DLN.
740-769	Unsubstantiated Math Error Protest. Refile DLN.
770-779	Adjustment to set math error deferred action on module. Refile DLN.
780-789	Adjustment without original return to set math error deferred action on module (CP 155 generated)
790-799	Technical Unit adjustments.
800-809	Offers in Compromise except for Forms 11*, 11-C, 706, 709, 730, 2290 and 4638*.
850-859	Offers in Compromise Forms 2290 and 4638* only.
860-869	Offers in Compromise Forms 706 and 709 only.
870-879	Offers in Compromise Forms 11* and 11B* only.
880-889	Offers in Compromise Form 11-C only.
890-899	Offers in Compromise Form 730 only.
900-999	Forms 1040NR, 1040EZ
900-909	Tentative Carryback Adjustments without original return. (CP 155 generated).
910-919	Carryback adjustments below tolerance without original return—No CP 155 generated. Non-refile DLN.

BMF	Description
920-929	Tentative Carryback Adjustment with original return. (No CP 155 generated.) Also use whenever a TCB adjustment requires a manual reinstatement from the Retention Register.
930-939	ETAP Adjustment non-refile DLN.
940-949	Reserved.
950-959	Carryback reassessments for statute imminent years. CC Claim Reassessments processed with TC 298 for expired statute years.
960-969	Penalty Appeals Indicator Set. Refile DLN. (CP155 generated)
970-979	Penalty Appeals Indicator Released. Refile DLN.
980-989	Complete claim Disallowance without original return (generates CP 155).
990-999	Complete claim Disallowance with original return. No CP 155 generated.

* Historical use only—Forms 11 & 11B and 4638 are obsolete.

14 *How to Identify the DLN of the Return*

The ideal source for determining the DLN of the return is an up-to-date transcript of the account. However, you can usually rely on the DLN printed on a computer generated notice if it is no more than two or three weeks old.

When analyzing a transcript use the transaction codes, the "X" indicator denoting refile DLNs, and the document code and blocking series to decide where the original return is filed. Transaction Codes 150, 29X, 30X and 421 with 6XX blocking series, are the only codes involving returns. An "X" shown on the transcript to the far right of the DLN indicates that DLN is the refile DLN (or Control DLN) and the original return will ordinarily be found attached to that document. If an account has several DLNs with an "X" indicator, the last one on the transcript will be the refile DLN. If the DLN on a retention register has a "D" indicator then the return has been destroyed.

There are some instances where you also need to look at the document code and blocking series of the DLN to determine whether or not the original return is attached. Document Code 47 identifies an Examination adjustment and is used for TC 30X. Document Code 54 identifies a data processing adjustment and is used for TC 29X; and Document Code 51 identifies transactions transferred into the Master File (for example, prompt or quick assessments).

The following chart can serve as a guideline to help determine which refile DLNs will have original returns attached. Note: If the return cannot be located under a current refile DLN, research a Master File transcript or IDRS for a possible prior refile DLN. Request the return again using the prior refile DLN.

Doc. Code	Blocking Series	Original Returns Associated
47	000-099	Original/ELF/SFR
47	100-199	No Return
47	200-299	No Return/BRTVU/RTVUE/MACS print
47	600-699	Original/ELF/SFR
47	760-769	Copy/BRTVU/RTVUE Print
47	780-789	No Return

Doc. Code	Blocking	Series	Original Returns Associated
47	790-799		Copy/BRTVU/RTVUE Print
47	900-999		Copy of Return
51	000-099		Without Original
51	100-159		With Original
51	160-199		With Original (941M or 720M)
51	850-899		With Original
52	ALL		Without Original
54	000-099		With Original
54	100-129		Without Original—BMF
54	130-139		With Original—BMF
54	140-149		Without Original—BMF
54	150-179		Without Original
54	180-198		With Original
54	199		Without Original
54	200-289		Without Original
54	290-299		Without Original—BMF With Original—BMF
54	300-309		With Original
54	310-389		Reserved
54	390-399		Without Original—BMF
54	400-499		Without Original
54	500-519		With Original—IMF Without Original—BMF
54	520-539		With Original—IMF With Original—BMF
54	540-589		With Original—IMF Without Original—BMF
54	590-599		With Original
54	600-619		Without Original—BMF With Original—IMF
54	620-629		With Original—BMF
54	630-639		Without Original—BMF
54	640-649		With Original—IMF
54	650-699		With Original
54	700-779		With Original
54	780-799		Without Original
54	800-909		With Original
54	910-919		Without Original

Doc. Code	Blocking Series	Original Returns Associated
54	920-929	With Original
54	930-939	Without Original—BMF
54	940-949	Reserved
54	950-979	With Original
54	980-989	Without Original
73	900-999	With Original

* Disposal Codes 07, 11, 12—appeals transfers

15 *Forms 2275, 4251, and 5546*

Form 2275 is a two-part manually prepared document used for requesting returns. This document should only be used in emergency situations.

Form 4251 is a two-part computer-printed charge-out document which results from the input of a document request into the Integrated Data Retrieval System (IDRS).

Forms 5546, Examination Return Charge-out serves the same purpose as Form 4251.

16 *Priorities*

When a request is prepared, the requester must indicate if a photocopy is needed, otherwise the original return will be furnished.

The following is a priority list to be used by the files area for pulling returns. Deviation from the list can be made, at the discretion of files management.

- (a) Special EXPEDITE Requests (examples: court cases, PRP, Criminal Investigation).
- (b) Daily requests for returns and documents not yet processed to good tape (examples: Error Correction, Rejects)
- (c) Daily requests for the Questionable Refund Detection Team
- (d) Weekly (cyclic) requests
 - 1. Statistics of Income
 - 2. Refund and Notice Review
 - 3. Unpostables
 - 4. AIMS
 - 5. Internal Notices
- (e) Other requests.

17 **Requesting Returns Through the IDRS**

(1) DLN KNOWN

Refer to IRM 3(25)(77)(17) for proper input format and request codes.

(2) DLN UNKNOWN

- 1 ESTABDO123-45-6789
- 2 082
- 3 EMPLOYEE NUMBER
- 4 30 1040
- 5 198912
- 6 BIRD

Line 1—CC ESTAB, Modifier “D” for document request, followed by document request code and TIN.
The TIN must be entered.

Request Codes:

- B— Entire Block
- C—Copy All
- F—Follow-up
- I—Information (specify in narrative)
- K—Copy—see narrative
- M, U, V—Reserved—Do not use unless so directed
- O—Original
- P—Copy, Page 1
- R—Reimbursable Copy
- T—Recharge Document
- W—W-2 only

#

Line 2—Partial DLN consisting of the following:

FLC	TAX CLASS
Valid SC or DO	2—IMF 1-5
	7-9—BMF
	6—NMF
	0—IRAF/EPMF

Line 3—Employee Number

Line 4—MFT and Form Number must be entered

Line 5—Tax Period must be entered.

Line 6—Name Control

(3) Alpha Filed.

Form List of Alpha Filed Documents:

11-C	Special Tax Return and Application for Registry-Wagering
706	United States Tax Return (Before July 1973).
709	United States Gift Tax Return.
843	Claims (no DLN)
957	U.S. Information Return by an Officer, Director, or U.S. Shareholder with respect to a Foreign Personal Holding Co. (Processed in PSC)
958	U.S. Annual Information Return by an Officer or Director with respect to a Foreign Personal Holding Co. (Processed in PSC)
1040C	U.S. Departing Alien Income Tax Return
1040X	Amended U.S. Individual Income Tax Return (no DLN)
1041A	Trust Accumulation of Charitable, etc., Amounts (Processed in PSC)
1065	U.S. Partnership Return of Income
1120X	Amended U.S. Corporation Income Tax Return (no DLN)
1128	Application for Change in Accounting Period
2031	Waiver Certificate to Elect Social Security Coverage (Ministers)
2063	U.S. Departing Alien Income Tax Statement
2119	Sale or Exchange of Principal Residence
2290	Federal Use Tax Return on Highway Motor Vehicles (Before July 1973)
2553	Application to File 1120S Prior to January 1, 1975
2555	(Loose) Statement to Support Exemption of Income Earned Abroad
2950	(Loose) Statement in Support of Deduction for Employees Pension, Profit Sharing, Trust or Annuity Plan if no return is filed
3115	Application for Change in Accounting Periods
3206	Information Statement by United Kingdom Withholding Agents Paying Dividends, from U.S. Corp, to Residents of the U.S. and certain Treaty Countries. (PSC)
3491	Consumer Cooperative Exemption Application
3520	Creation of Transfers to Certain Foreign Trusts
3975	Mailing List Information
4250	Service Center Report of Large IMF TDAs
4361	Application for Exemption from Self-Employment by Clergymen
4415	Exemption for Self-Employment Tax (Public Official)
4876	Election is to be Treated as a DISC (Form 1120)
8282	Donee Information Return
8606	Non-deductible IRA Contributions, IRA Basis and Non-taxable IRA Distributions
	EPA Form 3300-3
	Undelivered Returns (unsigned)
	VS-3 (Government of Netherlands Antilles)

The following procedures using CC ESTAB, should be followed to request all Alpha filed returns.
(See IRM 3(25)(77)(17) for valid format entries and request codes.)

1	ESTABDO012-1234567N
2	086
**3	EMPLOYEE NUMBER (N)
4	12 1042
5	198912
6	HENR
7	TP JOHN HENRY
8	392 HOWARD
9	BURLINGTON, VT
10	NMF

See previous example for explanation of lines 1 through 6.

**To delete a request, input an "N" after the Employee Number on Line 3.

The taxpayer's name, address and specific DLN, if known, must be entered in the Remarks Section.

For NMF documents, enter the TIN in the remarks if known, and enter "NMF" in the remarks section.

If the request is for a PRE-ADP document retained under a DLN other than the standard 14 digit DLN, enter in the Remarks Section: PRE-ADP DLN Chargeouts

(1) Steps to Take When Return is Charged Out

- (a) Check the DLN for correctness. The most frequent problem is transposition of digits.
- (b) Read the notations placed on the request by Files personnel. For example, a return may not be available because it is being processed under a different SSN or EIN, or the person who has the return may not be able to release it. From the data given determine when to resubmit the request.
- (c) Check for a new refile DLN when chargeout information reflects a function responsible for making corrections to the taxpayer's account. Service Center functions most likely to do so are Examination, Adjustments, Statute, and Technical. However, adjustments also may be made in Notice Review, Wage Correction, Special Processing functions, and some areas of Accounting.
- (d) Returns that are charged to Service Center returns processing functions, such as Unpostables, Rejects, or Error Correction, are usually corrected fairly quickly and returned to Files for refiling. Resubmit these requests within two weeks.
- (e) In the event the return is charged-out and the requester has a lower priority than the person who has possession of the return, the form will be noted to show in the

"Remarks" section as to who has the return and why it cannot be released. (See.11 Priorities this section and Section 1 page 1-1 for abbreviations.)

- (f) Other possible notations follow below:
- Blocking Missing (BNIF)—There is no block or block misfiled. Recheck for DLN error.
 - CPs 36 and 36A—Duplicate filing. Return charged out. (IMF Notice)
 - CPs 193 and 193A—Duplicate filing. Return charged out. (BMF Notice)
 - CP 436—Duplicate filing. Return charged to Adjustment Section—RMF.
 - CP (), Cycle 19 7411, or Date of Notices—Return was pulled for action in areas, such as Notice Review, Special Processing, Wage Correction, and Adjustments.
 - No Record (NR)—Used by Research to indicate that there is no record of a particular transaction, usually a tax return, for a given taxpayer.
 - I/S 8252—Microfilm Index and Settlement Registers were checked through Cycle 198252. NR I/S 8252 means no record of the desired information through Cycle 198252.
 - A/R 8252—The microfilm Accounts Register was checked through Cycle 8252, and any information found is attached. NR A/R 8252 means no record of the desired information through Cycle 198252.
 - NRA 8252—Noted only on requests received without a Social Security Number (SSN) or Employer Identification Number (EIN). The microfilm alpha register was checked and the taxpayers name is not listed.
 - Per Block Sheet—This information is taken from Form D813 or 1332.

(2) Employee Assignment Number

- (a) A ten digit number is assigned to every authorized terminal operator. All 10 numeric digits are required unless otherwise stated under a particular command code.
- (1) The first and second digits denote the Service Center or District Office Code.
 - (2) The third, fourth and fifth digits denote the organizational function. See below for valid IDRS organization codes.
 - (3) The last five digits denote the individual Employee Number.
- (b) The valid IDRS Organization Codes follow.
- (1) The Organization Codes assigned in the service centers are:

000	Not Used
001-099	Archive Files
100-149	Quality Assurance and Management Support Division
100	Quality Assurance and Management Support Division Office
101-124	Quality Assurance Branch
125-144	Management Support Branch
145-149	Other Branch(es)
150-164	Reserved
165-174	Entity Control

175-179	Electronic Filing
180-199	Reserved
200-249	Computer Services Division
200	Computer Services Division Office
201-229	Accounting Branch
230-233	Operations Branch
234-239	Support Branch
240-242	Automated Systems Branch
243-249	Other Branch(es)
250-299	Reserved
300-424	Processing Division
300	Processing Division Office
301-314	Receipt and Control Branch
315-339	Document Perfection Branch (non ERS or GUF)
340-389	Error Resolution System (ERS)
390-414	Generalized Unpostable Framework (GUF)
415-424	Other Branch(es)
425-429	Reserved
430-479	Underreporter
480-499	Reserved
500-674	Tax Accounts Division
500	Tax Accounts Division Office
501-574	Taxpayer Relations Branch
575-649	Adjustments/Correspondence Branch
650-674	Other Branch(es)
675-699	Reserved
700-864	Compliance Division
700	Compliance Division Office

701-799	Collection Branch
800-849	Examination Branch
850-854	Criminal Investigation Branch
855-864	Other Branch(es)
865-898	Reserved
899	Not Used (TURS—District Office/Service Center conflict)
900-999	Miscellaneous
900-904	Resources Management
905-919	Reserved
920-929	Inspection
930-931	Security Officer
932-939	NOT USED
940-949	Reserved
950	Local Incentive Pay Committee (LIPC)
951-954	Reserved
955-959	Training
960-964	Reserved
965-969	Appeals
970-979	Employee Plans/Exempt Organizations
980-989	Problem Resolution Program
990-994	Disclosure Officer
995-998	National Office and SAT Personnel
999	Not Used(TeleTax)

(2) The Organization Codes assigned in the District are:

000	Not Used
001-099	Archive Files
100-299	Collection Division
299	Collection cases monitored by the Special Procedures function (SPf) and the Collection Support function (CSf)
300-399	Reserved
400-599	Taxpayer Service Division
600-799	Examination Division
800-824	Reserved
825-849	Employee Plans/Exempt Organizations

900-999	Miscellaneous
900-904	Resources Management
905-909	Adjustment Branch
910-919	Reserved
920-929	Inspection
930-939	Not Used
940-949	Reserved
950-954	Computer Services/Information Systems Division
955-959	Training
960-964	District Counsel
965-979	Appeals
980-989	Problem Resolution Program
990-994	Disclosure Officer
995-998	National Office and SAT Personnel
999	NOT USED (TeleTax)

18 *Attachments to Returns*

Many functions have items of correspondence, history files, etc., that need to be attached to returns when there is no need to examine the return involved. Only essential items should be attached since file space is very limited.

- (1) If the return has not posted to the Master File but the association of an attachment is deemed necessary the input of a TC 930 may be appropriate. See IRM 3(25)(78)0.
- (2) There are three restrictions to the use of TC 930.
 - (a) The TC 930 should not be input for a tax return after the return due date as extended unless it is known the return has not posted and should post in the near future.
 - (b) Absolutely no TC 930s should be input more than 36 cycles after return due date as extended or if TC 59X has posted.
 - (c) A TC 930 cannot post and should not be input more than one year in advance of the return due date.
- (3) If IDRS is not available, a Form 3177 should be prepared in accordance with IRM 3(11)70.
- (4) If the latest DLN is known, prepare necessary form, attach it to the front of the attachment item and route it to Service Center Files.
- (5) If the attachment must be associated with the return, state this in the remarks section of your input document.

- (6) When Files receives the attachment form or push code notice (generated at the Master File when both the TC 930 and TC 150 have posted), they will associate the attachment with the return indicated. If the return is charged out, they will flag the attachment and leave it in the block to be associated when the return is refiled. There are three exceptions to the flag procedure. The push code notice shows "no record" of the return, the notices shows "not liable—TC 590/591 has posted" or the initiator has indicated that the item must be attached and the return is charged out, the attachment items will be returned to the initiator.